IN THE HIGH COURT OF JUDICATURE AT MADRAS

Dated : 19.08.2016

CORAM

THE HONOURABLE MR.JUSTICE T.S.SIVAGNANAM

W.P.No.28930 of 2016 and WMP Nos.25009 and 25010 of 2016

M/s Same Deutz-Fahr India Private Limited
rep. By its Constituted Attorney / Authorized
Signatory - S.Tamilselvan,
72M, Sipcot Industrial Complex,
Sipcot, Ranipet - 632 403
Vellore District ... Petitioner

-vs-

1.The Assistant Commissioner (CT) (FAC)
(Sipcot) Assessment Circle,
Ranipet (SIPCOT)
Vellore District

2. The Appellate Deputy Commissioner (CT)
Commercial Taxes Building,
Vellore, Vellore District.

3. The Branch Manager,
State Bank of India,
BHEL Township,
Mugundarayapuram,
Vellore District. ... Respondents

Prayer: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorari to call for the records on the file of the 1st respondent in its impugned Letter No.A3/33694361899/2015, dated 09.08.2016 issued to the 3rd respondent Bank and quash the same as illegal and contrary to the scheme of the Act.

For Petitioner : Mr.S.Rajasekar
For Respondents : Mr.S.Kanmani Annamalai
Additional Government Pleader

ORDER

Heard Mr.S.Rajasekar, learned counsel appearing for the petitioner and Mr.S.Kanmani Annamalai, learned Additional Government Pleader accepting notice on behalf of the respondents. With consent on either side, the Writ Petition is taken up for final disposal at the admission stage itself.

2. The petitioner has filed this Writ Petition challenging the proceedings of the 1st respondent dated 09.08.2016 addressed to their bankers for attachment of their bank account for recovery of the Value Added Tax and Central Sales Tax. The petitioner had questioned the orders passed by the appellate authority in respect of the assessment for the years 2008-2009 to 2013-2014 in W.P.Nos.28809 of 2016 to 28814 of 2016. The petitioner has also filed two other Writ Petitions with regard to the rejection and refund claim in W.P.Nos.28823 and 28824 of 2016 relating to the assessment years 2012-2013 and 2013-2014.

3. This Court by an order dated 18.08.2016 allowed the Writ Petitions, namely W.P.Nos.28809 to 28814 of 2016 and remanded the matter to the assessment officer for fresh consideration.

4. Insofar as W.P.Nos.28823 and 28824 of 2016 are concerned, the Writ Petitions were partly allowed and the order passed by the appellate authority was set aside and the matter was remanded to the Appellate Authority for fresh consideration.

5.In the light of the above orders passed in the above Writ Petitions, it is obvious that the 1st respondent cannot attach the petitioner's bank account for recovery of alleged sales tax dues.

6. The learned counsel for the petitioner submitted that if assessment order passed by the appellate authority for all the assessment years is given effect to, then, the tax payable by the petitioner is only Rs.3,35,70,411/- and not Rs.20,41,50,394/-, as alleged in the impugned order of attachment.

7. In the light of the fact that the earlier writ petitions filed by the petitioner challenged the assessment orders and the writ petitions have been allowed and the matters have been remanded to the assessing officer / appellate authority, impugned order of the attachment cannot be given effect to. Accordingly, order of attachment shall be lifted for the present, subject to the out come of the order of remand passed by this Court in the earlier Writ Petitions mentioned above dated 18.08.2016.

With the above observations, this Writ Petition is disposed of. Consequently, connected miscellaneous petitions are closed. No costs.

ssd

-s/d-
Assistant Registrar(CS-II)

True Copy

Sub-Assistant Registrar

To

1.The Assistant Commissioner (CT) (FAC)
(Sipcot) Assessment Circle,
Ranipet (SIPCOT)
Vellore District

2. The Appellate Deputy Commissioner (CT)
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Vellore, Vellore District.

3. The Branch Manager,
State Bank of India,
BHEL Township,
Mugundarayapuram,
Vellore District.

+ 1 cc to M/s.R.Hemalatha, Advocate SR 47373

+ 1 cc to Spl. Govt.Pleader (Taxes) SR 47588

mg(co)
prk23/8

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